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From:

**Sent:** Tuesday, February 05, 2013 1:43:07 PM

To: Cc:

Subject: RE: Who can sign for a disregarded LLC

State law provides for who can sign for an LLC, i.e., a manager/member. Usually state law says the members have management authority unless the operating agreement provides otherwise. If the husband is the sole owner and manager of the LLC, there would be no reason to have anyone else sign for the LLC.

If you get the husband and wife to sign for themselves, you don't need any agreement from the LLC. In the case of a Form 870-LT this is the better course of action since a pass-thru cannot bind indirect partners as to partner-level items.